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TAX DIVISION ADMINISTRATIVE MANUAL

1987/88

APPOINTED MEMBERS OF THE
AICPA TAX DIVISION

1987/88

APPOINTED MEMBERS OF THE AICPA TAX DIVISION

AICPA Tax Division
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GENERAL PROCEDURES AND STRUCTURE

The activities of the AICPA are varied and categorized by areas of interest to its members. Most of these activities are conducted by or under the supervision of committees. Currently, there are over 150 committees, task forces, and boards. To avoid overlapping or duplication of effort and to maintain consistency in general policies, it is essential for all activities to be coordinated as effectively as possible. This manual sets forth the structure of the Tax Division and procedures to be followed to effectively coordinate its activities.

DIVISION ORGANIZATION

The Tax Division consists of AICPA members who have joined by application and payment of dues. Individuals are, in turn, appointed from the membership to serve on the various subcommittees and task forces of the division. Thus, the Tax Division consists of the AICPA members who have elected to join the division, and appointed executive committee, constituent subcommittees, task forces, and the AICPA Tax Division staff.

Objectives

The Tax Division serves the interests of the accounting profession in the area of taxes. These interests include the efforts to—

- Help Congress and the federal administration develop a fair, effective tax system.
- Develop appropriate tax policy positions for the accounting profession.
- Provide guidance on good standards of tax practice for CPAs.
- Protect the right of the CPA to engage in the practice of taxation without encroaching on the rights of others.
- Inform the public of the CPA's role in tax practice.
- Assist CPAs in the area of tax practice management.
- Maintain and improve the quality of tax education for CPAs.
- Publish studies that contribute to the general body of tax knowledge.
- Hold semiannual division meetings to share the tax knowledge of practitioners.
- Maintain harmonious relations with state societies and other organizations in the area of taxes.
- Underscore the preeminent role of CPAs in taxes and heighten the reputation of the profession as a whole.
- Provide an opportunity for a large number of AICPA members to participate in tax activities and to provide them with information on tax developments.
- Motivate members to maintain a high level of performance in tax practice through increased association with their professional peers.

AICPA Terminology

The Tax Division follows the AICPA organizational structure and terminology detailed in the *Committee Handbook* that is distributed to all AICPA committee members. The following terms apply to the Tax Division as well.

Division. A division is the combination of executive committees, subcommittees, task forces, and staff having responsibility for a major area of activity and assigned divisional status by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws. (The Tax Division also includes AICPA members who have elected to join.)

Executive Committee. An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

Subcommittee. A subcommittee is a standing group that may be entirely or partially composed of some of the members of the related executive committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chairman of the Board; however, a planning subcommittee may be appointed by the chairman of the related executive committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

Task Force. A task force is a group appointed to undertake a specific project and will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee (or subcommittee) or may be composed entirely of other persons. A task force is appointed by the chairman of the executive committee, and reports to the executive committee or a subcommittee.

Executive Committee

The executive committee has general authority to act in the area of taxes on behalf of the AICPA. It plans, initiates, supervises, and coordinates all projects, programs, and activities of the division. The committee approves or disapproves all policy recommendations of the subcommittees and authorizes all statements made by the AICPA in the area of taxes.

The executive committee comprises a chairman and fourteen other members. The executive committee is appointed annually by the Chairman of the AICPA Board of Directors.

The division vice president and directors have AICPA staff responsibility for the executive committee and have the privilege of the floor at its meetings.

Subcommittees

The constituent subcommittees of the division are identified in the back of the manual along with statements of their objectives and lists of their members with the assigned AICPA staff persons. To assist in coordinating the efforts of

GENERAL PROCEDURES AND STRUCTURE

the various technical subcommittees, sections of the Internal Revenue Code and related Treasury Regulations have been assigned. Each technical subcommittee has general jurisdiction over tax legislation and administration within its assigned code sections.

Each subcommittee has a chairman and members. The chairman and subcommittee members are appointed annually by the Chairman of the AICPA Board of Directors. The subcommittee chairman is to actively direct the work of the subcommittee with available staff assistance. The chairman has full responsibility for the completion of projects and for presenting them to the executive committee in final form. The chairman will follow up on the activities of the subcommittee and schedule as many meetings as may be required to complete assignments. The chairman should encourage full member participation in the activities of the subcommittee. When desirable, the chairman should recommend the establishment of task forces to handle special projects for the subcommittee.

Subcommittee members are responsible for attending all subcommittee meetings, for the timely completion of assigned tasks, and for suggesting items for consideration by the division.

A staff manager, supervised by the division director, has AICPA staff responsibility for each subcommittee. The responsible staff manager and division director have the privilege of the floor at meetings of the subcommittee.

Task Forces

Task forces are appointed by the chairman of the executive committee to undertake a specific project of limited duration. Generally, task forces are established upon the recommendation of the subcommittee which has general responsibility for the area of work of the task force. A task force is composed of a chairman and members and is supervised by and reports to the subcommittee that has general responsibility for its area of work. Task force members may attend meetings of the subcommittee to which the task force reports on the same basis as members of that subcommittee except that they do not vote. The AICPA staff member who assists the supervising subcommittee will also assist the task force.

Tax Division Members

In joining the Tax Division, AICPA members are given the opportunity to be associated with one or more of the subcommittees in which they may be especially interested. With this association, members so specifying will receive the agenda and minutes of those subcommittees and are welcome to attend the subcommittee meetings of their choice as observers. Votes on tax issues and subcommittee recommendations will be limited to appointed subcommittee members. All members may participate: by suggesting matters that should be considered; by discussing various alternatives, ideas, viewpoints, and perceptions at the meetings; and by contributing to subcommittee projects from time to time. Accordingly, time will be set aside at each meeting for

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comments from the floor by those members who are observing the meeting. However, subcommittee chairmen will have the discretion of expanding or limiting discussion at meetings in the interest of time constraints. Written communication about subcommittee matters is also encouraged. All subcommittee correspondence will automatically be sent to volunteer members of the subcommittee, except for internal administrative material and government material with a request for limited circulation.

Division members should consider applying for subcommittee appointments of their choice. Recommendations for committee appointments will be made from the division membership. In appropriate circumstances, individuals who are not members of the AICPA may serve on the division as consultants.

Generally, the Tax Division follows the policy that appointed members should have a break in service after a three-year term, except in unusual circumstances determined at the discretion of the executive committee chairman. Therefore, no member should be continued on a subcommittee beyond three years or rotated after three years to another subcommittee, unless the individual is appointed to chair a subcommittee.

In addition, a member should not be appointed to a subcommittee after serving any prior term as chairman of that same subcommittee, except in unusual circumstances at the discretion of the executive committee chairman. (This statement does not apply to task forces.) This policy serves to provide opportunities for more members seeking appointments to serve on subcommittees.

PUBLIC INFORMATION AND COMMUNICATIONS

In accordance with the authority of the Tax Division Executive Committee to act for the AICPA in the area of taxes, it is essential that statements to all outside groups that may be attributed to the AICPA be reviewed and approved by the executive committee.

The basis of the executive committee authority is a resolution adopted by the AICPA Board of Directors at its meeting on July 13–14, 1970. The text of the resolution follows:

WHEREAS, the accounting principles board, the committee on auditing procedure (currently, the executive committees of the accounting and auditing standards divisions), and the executive committees of the divisions of federal taxation, management advisory services, and professional ethics—herein referred to as ‘senior technical committees’—have been delegated authority by the Council of the American Institute of Certified Public Accountants to make public statements in their respective areas of specialization in accounting; and

WHEREAS, many other committees, particularly those cooperating with government agencies and other bodies, are required to give consideration to accounting problems in their activities; and

WHEREAS, consistency in all public statements issued in the name of the Institute is obviously desirable.

BE IT RESOLVED:

- (1) No committee shall make public statements on accounting matters not yet covered by recommendations or pronouncements of senior technical committees without prior review by the chairman of the senior technical committee authorized to make such decision or by members of that senior technical committee whom the chairman may designate. The purpose of the review is to preclude public statements that may be inconsistent with those previously made or under consideration by senior technical committees.
- (2) Subject to the limitation of paragraph (1) committees may confer or correspond with any appropriate party about technical problems, existing standards, recommendations or pronouncements of senior technical committees, and any other matters which the committee believes pertinent to the subject which it has under consideration.

Accordingly, without clearance from the AICPA Council or Board of Directors, the Tax Division is authorized to make public statements on matters related to taxes, including tax legislation, tax administration, statements on CPA responsibilities in tax practice, and information to assist CPAs in maintaining and increasing their proficiency in taxes. All statements involving policy or technical matters issued on the authority of the division should clearly be identified as an AICPA position. Subcommittees must clear all policy recommendations with the executive committee.

In accordance with this policy, Tax Division members should make clear that, in public addresses on tax matters, they are not speaking on behalf of the AICPA or its Tax Division unless all clearance procedures have been finalized.

DIVISION REPRESENTATION AND VOTING PROCEDURES

To fulfill its responsibility to comment for the AICPA on tax matters, the division has developed voting and clearance procedures to adequately represent the views of AICPA members.

.01 Positions taken on tax matters by the division become the official positions of the AICPA or reflect on the division's reputation as proponents for a fair and effective tax system. Therefore, division members are serving the entire profession and must place public interests above self or specific client interests.

.02 Where a motion proposes a *policy position* for the division, it must be approved by both the responsible subcommittee and the executive committee. The chairman of the body considering the motion is authorized to determine whether or not the motion proposes a policy position for the division. To consider a motion that proposes a policy position for the division, a quorum of two-thirds or more of the total membership of the body must be present. If a quorum is present, a favorable vote of two-thirds or more of those present, but not less than a majority of the total membership of the body, is required to carry a motion.

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.03 In appropriate circumstances, the executive committee is authorized to act without prior subcommittee consideration. Such circumstances might occur when severe time limitations exist. The chairman of the executive committee is authorized to decide when such appropriate circumstances exist. The executive committee may also act alone in its capacity as adviser on Institute matters when it has been directed by the AICPA Council or the Board of Directors to review a proposal.

.04 It is generally desirable to have the benefit of open committee discussion prior to voting on issues. However, where necessary for timely action or where deemed appropriate by the chairman of the executive committee or subcommittee, individual polling of members by mail or telephone may be used. When a telephone poll is conducted, a conference call should be utilized if feasible. To the extent possible, the appropriate subcommittee chairman should be a party to such conference call. A motion that proposes a policy position must then be approved by a vote of two-thirds or more of the total membership of the body. When this procedure is used, issues must be clearly specified and sufficient information provided to allow members to vote in an informed manner.

.05 Where it is helpful to comment, and time constraints do not permit or circumstances do not require an official policy position of the AICPA, the chairman of the executive committee may authorize use of the following procedures:

- Comments should be developed by subcommittee and task force members or other appropriate groups for submission to governmental agencies or congressional committees.
- Such submission should identify the subcommittee or task force members responsible and be approved by the applicable subcommittee chairman. Full subcommittee review and approval would also be appropriate if time permits.
- Such submission must be approved by the chairman of the executive committee and two or more members of a submissions review working group, composed of executive committee members and the AICPA Vice President-Taxation.
- Such submission must make clear the level of authority represented in the document. This should be accomplished by attributing the comments to the subcommittee, task force, or other group which prepared the comments. If it is not otherwise clear, it must be stated that the submission does not necessarily speak for the entire AICPA.

.06 If the division has approved a policy position that is the subject of proposed legislation, comments or testimony may be given subject to the approval by the chairman of the executive committee. However, under such circumstances, where feasible, a draft of such comments or testimony should be circulated, in advance, to other members of the executive committee.

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.07 At its discretion, the executive committee may also submit a proposed policy position to the members of the division for an “advisory poll” before final action is taken.

.08 The Tax Division is also involved in a program of publishing a series of Statements on Responsibilities in Tax Practice. Such statements must be approved by two-thirds or more of the full membership of the Subcommittee on Responsibilities in Tax Practice and two-thirds or more of the full membership of the executive committee.

AICPA STAFF

The AICPA staff, under the direction of the Vice President-Taxation, shall—

1. Carry out the general policies of the AICPA.
2. Assist with the work of the division in general.
3. Make recommendations of appropriate activities for the division.
4. Alert the division to situations warranting attention, including proposed legislation and regulations.
5. Maintain liaison with Congress and the administration, with state societies, and with various tax-oriented organizations.
6. Represent the division when authorized by the chairman of the executive committee.
7. Make meeting plans and arrangements.
8. Assist in the preparation of agendas and minutes of meetings.
9. Complete other tasks as assigned by the chairman of the executive committee or the executive staff of the AICPA.
10. Provide information to Tax Division members on division activities and serve their needs.
11. Publish a quarterly newsletter.

TAX LEGISLATION MATTERS

Tax Legislative Studies

The division studies areas of the Internal Revenue Code for possible recommendations for major and minor revisions. Major studies have included: *Alternatives to the Present Tax System for Increasing Savings and Investment*; *A Proposal for the Complete Revision of Subchapter S Corporation Provisions*; *Recommendations for the Complete Revision of Subchapter K*, *Fringe Benefits: A Proposal for the Future*; *Tax Recommendations to Aid Small Business*; and *Underreported Taxable Income: The Problems and Possible Solutions*.

Tax Legislation Liaison

The staff, along with the Tax Division Legislative Affairs Task Force and the chairman of the executive committee, maintains a liaison with Congress in an effort to learn of developing legislation and to be prepared to comment effectively on legislative proposals.

Meetings are scheduled as needed with members and the staff of the congressional tax-writing committees to discuss tax legislative issues of interest to the AICPA and to inform Congress of work in the area of taxes. Periodic meetings are also held with members of the administration to assist in developing administration tax proposals.

Comments on Proposed Tax Legislation

The chairman of the executive committee usually represents the division before Congress. When the occasion warrants, other members of the division will be called upon to assist the chairman. The chairman can authorize testimony bearing on technical aspects of proposed legislation based upon procedures outlined under division representation and voting matters in paragraphs .01-.08. Except in unusual circumstances, the division will not testify beyond the technical aspects of proposed legislation, unless the testimony reflects positions that have been adopted by the division. The chairman is authorized to decide when the unusual circumstances are present and when the matters are technical in nature.

No individual or group of individuals is authorized to represent the division (or any subcommittee or task force thereof) before Congress without the approval of the chairman of the executive committee. Firm affiliation should be excluded from testimony when members appear before congressional committees on behalf of the AICPA and should be provided orally only if requested. Likewise, no reference should be made to AICPA Tax Division affiliation when members testify on their own behalf or for their firm except as used in a list of credentials. The Vice President-Taxation will inform the Government Relations Division, in advance, of statements to be made to any branch of the federal government.

Where testimony on the *policy aspects* of proposed tax legislation is involved, the procedures outlined in paragraphs .02-.04 will be followed. Where testimony relates to the *technical aspects* of proposed legislation, the procedures outlined in paragraphs .10-.16 below should generally be applied.

Comments on proposed legislation are normally submitted to the congressional committee considering the bill, to the staff of the Joint Committee on Taxation, to key administration officials, and to other interested parties.

TAX ADMINISTRATION MATTERS

Review of Proposed Regulations

An important part of the division's work in tax administration is the review of proposed regulations. The following procedures are applied.

.09 After staff review of all proposed regulations, those that may be of interest are sent to the appropriate subcommittee chairman by the AICPA staff. Subcommittee chairmen review the proposed regulations and notify the staff as to whether or not the division should submit comments. If comments are to be submitted, a coordinator and two reviewers will be selected by the chair-

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man. If comments are not to be submitted, the chairman is to briefly indicate to the staff, in writing, the reasons for not commenting.

.10 The staff will send copies of the proposed regulations and assignment letters to the reviewers and the coordinator. The assignment letter will contain a reasonable timetable for the completion of the review procedures and the timely submission of comments. Copies of the assignment letters will be sent to all members of the subcommittee. If any member of the subcommittee wishes to assist in developing comments, he or she may send comments to the coordinator by the appropriate due date for assigned reviewers.

.11 The reviewers should determine if the proposed regulations contain the following:

- Requirements not supported by statutory authority
- Errors in statutory interpretation
- Points that are unclear or ambiguous
- Omissions
- Aspects which could be modified to aid in tax administration
- Other matters that deserve comment

.12 Each reviewer should prepare comments in the format shown in appendix A and submit copies to the other reviewer, the coordinator, the subcommittee chairman, and the responsible AICPA staff members.

.13 The coordinator should review the proposed regulations in the manner prescribed for reviewers, consolidate and edit the reviewers' comments, and submit copies to the reviewers, the subcommittee chairman, the chairman of the executive committee, and the staff person assigned to the subcommittee.

.14 The subcommittee chairman should edit and review the work of the coordinator, and thereafter should submit a final copy of the proposed comments to members of the executive committee, the reviewers, the coordinator, and the staff person assigned to the subcommittee.

.15 Members of the executive committee should review the draft comments and make any appropriate comments to the chairman of the executive committee and the Vice President-Taxation. This review must be completed within five days of receipt of the proposed comments from the subcommittee chairman.

.16 The AICPA staff will prepare a final version of the comments based on the decisions of the executive committee and will obtain the approval of the chairman for submission of the final version to the Internal Revenue Service. The staff will also distribute copies of the comments to division members and other interested parties.

.17 If the proposed regulations are of such importance that testimony should be delivered to reinforce written comments, the subcommittee chairman should inform the staff person assigned to the subcommittee in a timely manner so that a request to testify can be submitted. The chairman of the executive committee, or an appointed designee, will testify on behalf of the division.

Review of IRS Rulings

Each technical subcommittee is responsible for reviewing published Internal Revenue Service rulings within its assigned code-section areas. No formal review and comment process applies to these rulings, but if an appropriate ruling comes to the attention of the subcommittee, comments may be developed in a manner similar to that used in developing comments on proposed regulations.

In addition, each technical subcommittee should prepare recommendations of issues that should be the subject of a published ruling and consider the development of a draft ruling for submission to the IRS National Office.

Review of IRS Regulations Projects List

Periodically, the division reviews the list of IRS regulations projects to determine if it believes the priorities of any regulations projects should be changed and to determine if any projects should be commented on before issuance of proposed regulations.

In those areas in which regulations guidance is particularly needed, recommendations should be prepared (generally, in question and answer format) for submission to the IRS National Office.

Review of Tax Forms

The Tax Forms Subcommittee meets annually with the staff of the Tax Forms Coordinating Committee of the IRS. At this meeting, the subcommittee presents its annual report of recommendations for revision of tax forms and their related instructions. The report is intended to assist the IRS in developing tax forms that accurately reflect the tax law and are as simple as possible. Division members and state societies are requested to provide suggestions for the report.

The Tax Forms Subcommittee may request the assistance of the technical subcommittees in reviewing specific forms and instructions within their areas of responsibility.

Meetings With Treasury and IRS Officials

As needed, the division schedules meetings with various officials of the Department of the Treasury and the Internal Revenue Service. These meetings are to discuss issues of concern to CPAs in tax practice and to the IRS. Division members are requested to suggest agenda items for such meetings.

The AICPA staff, along with the Tax Administration Subcommittee, maintains a liaison with officials of the Treasury and the IRS in an effort to learn of tax administration developments and to be prepared to comment effectively on various administrative proposals.

Proposals for Revenue Rulings

Subcommittees will prepare suggestions for published revenue rulings to assist the IRS in identifying subjects of interest.

Because the Tax Division will be associated with these subcommittee proposals, executive committee members will have a two-week period in

which to review any proposed submission. Publicity of the program should emphasize the project itself, rather than any specific recommendation.

TAX POLICY STATEMENTS

Tax Policy Statements are major statements of the Tax Division on broad tax policy issues. The purpose of these statements is to present the policy of the AICPA on tax matters of broad, general interest in a series of well-researched, clearly written documents. The development of the Tax Policy Statements is the responsibility of the Tax Policy Subcommittee working under the direction of the executive committee.

Procedures for Developing Tax Policy Statements

Because of their importance, the division has established the procedures in the following paragraphs for the issuance of Tax Policy Statements.

.18 At present, the technical subcommittees of the Tax Division have basic responsibility for the initiation of legislative proposals and for the development of comments on legislation proposed by Congress, the Treasury, and others.

.19 The recommendations and comments developed by the technical subcommittees must be approved as policy positions by the executive committee as indicated in paragraphs .02-.04.

.20 The Tax Policy Subcommittee may recommend the appointment of task forces assigned to undertake research and to prepare a position paper on an area of tax policy that the Tax Policy Subcommittee and the executive committee agree that the Institute should address. The chairman of the executive committee will appoint the chairman and other members of a task force.

.21 In general, the procedures set forth in .18 and .19 above will be followed, even though a task force working under the direction of the Tax Policy Subcommittee may be actively engaged in research on one or more subjects on which a technical subcommittee has adopted a position or is considering a position for approval by the executive committee. All technical subcommittees of the Tax Division will be informed promptly of approved research projects. There may be occasions when the executive committee decides that the final adoption of a legislative recommendation should await the outcome of the research efforts of the Tax Policy Subcommittee. Under such circumstances, the executive committee has sole authority for reaching a decision.

.22 The Tax Policy Subcommittee will consider completed position papers developed by the various task forces with the objective of recommending to the executive committee, upon approval as policy positions by the Tax Policy Subcommittee, the adoption of proposed positions on tax policy.

.23 Before final consideration of a recommendation proposed by the Tax Policy Subcommittee, the executive committee, upon approval as a policy position, will expose the proposed tax policy recommendation to the appropriate technical subcommittee for comment. It will also expose the proposed recommendation to all other members of the Tax Division, the Board of Directors, state society committees on federal taxation, and others as appropriate.

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.24 Following exposure of a proposed tax policy recommendation, the executive committee will consider it for adoption. Approval by the executive committee, as a policy position, is required for adoption of the recommendation.

.25 A position adopted by the executive committee resulting from a recommendation of the Tax Policy Subcommittee will remain in force and effect until such time as the executive committee determines that the position should be changed. In arriving at the decision that such a position should be changed, the executive committee will request the advice of the appropriate technical subcommittee and the Tax Policy Subcommittee.

STATEMENTS ON RESPONSIBILITIES IN TAX PRACTICE

The Tax Division promulgates a series of Statements on Responsibilities in Tax Practice that are intended to advise CPAs of the division's opinion on what constitutes good standards of tax practice. The statements are advisory in nature and are not binding on CPAs, as are provisions of the law governing return preparers, rules governing practice before the IRS, and the AICPA Code of Professional Ethics.

Statements on Responsibilities in Tax Practice seek to delineate the extent of a CPA's responsibilities to clients, to the public, to the government, and to the accounting profession. They consider the requirements placed on practitioners by the federal government and the AICPA Code of Professional Ethics and, in light of these, present the division's opinions about what constitutes good standards of responsibility in tax practice.

The purpose of the statements include—

- Identifying and developing appropriate standards of responsibilities in tax practice and promoting their uniform application by CPAs.
- Increasing the understanding of the responsibilities of the CPA by Treasury Department and IRS officials and encouraging the development of similar standards for their personnel.
- Fostering increased public compliance with and confidence in our tax system through awareness of good standards of tax practice.

The division is authorized to make such statements under its general authority to express opinions on matters of policy related to taxation. No other division or committee of the AICPA is authorized to express such opinions in the area of taxation.

Procedures for Developing Responsibilities Statements

Because of the importance of Statements on Responsibilities in Tax Practice, the division has established the following procedures for their issuance.

1. **Development of subject.** Appropriate subjects for the statements will be developed by the Responsibilities in Tax Practice Subcommittee of the Tax Division (hereinafter referred to only as the "subcommittee").

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2. ***Draft of proposed statements.*** The subcommittee will prepare the “initial draft” of any proposed statement, generally acting through subgroups.
3. ***Subcommittee approval of draft statements.*** The initial draft of a proposed statement requires the approval as a policy position by the subcommittee prior to submission for consideration of the executive committee.
4. ***Executive committee approval of draft statements.*** The executive committee will review the initial draft of a proposed statement. If substantive changes are made in the draft, it will be referred back to the subcommittee for reconsideration with a report of the changes and the reasons therefor. This procedure will be followed, where necessary, for successive drafts of a proposed statement. Approval as a policy position by the subcommittee and the executive committee is required before a draft can be submitted for exposure outside the Tax Division.
5. ***Exposure draft.*** After appropriate approval by the executive committee, an “exposure draft” will be submitted for comment to the following groups and individuals:
 - a. Members of the Tax Division
 - b. Members of the Board of Directors
 - c. Members of the Council of the AICPA
 - d. Chairman of the Professional Ethics Executive Committee
 - e. State society committees on taxation, with information copies to state society presidents and executive directors
 - f. Institute’s legal counsel
 - g. Commissioner of Internal Revenue (for information only)
 - h. Director of Practice, Internal Revenue Service (for information only)
6. ***Publicity for exposure draft.*** Concurrently with the circulation of the exposure draft to interested parties, notification of the progress of the proposed statement will be given in the *Journal of Accountancy*, the *Tax Adviser*, and the *CPA Letter*.
7. ***Comments on exposure draft.*** Comments on the exposure draft will be considered by the subcommittee. Revisions will be made when deemed appropriate and a “final draft” prepared. The final draft must be approved by the subcommittee as a policy position.
8. ***Advisory poll.*** The final draft, as approved as a policy position by the subcommittee, will be submitted to the members of the division for an “advisory poll.”
9. ***Executive committee approval of final draft.*** The final draft, as approved by the subcommittee, will be considered by the executive committee together with all pertinent data, including results of the advisory poll, comments on the exposure draft, and opinion of legal

GENERAL PROCEDURES AND STRUCTURE

counsel. If substantive changes are made by the executive committee in the final draft, it will be referred to the subcommittee for reconsideration with a report of changes and the reasons therefor. Approval as a policy position by the subcommittee will be required for the executive committee to consider a "revised final draft."

10. ***Published statement.*** After a final draft of a proposed statement has been approved as a policy position by the executive committee and the subcommittee, it will be deemed ready for publication.
11. ***Publicity and distribution of adopted statement.*** Statements on Responsibilities in Tax Practice that are adopted by the Tax Division will be publicized in the *CPA Letter*, the *Journal of Accountancy*, and the *Tax Adviser*. A copy of each statement will be distributed to the Institute's member firms and individual practitioners. All other members may obtain one copy of each statement on request.
12. ***Amendments.*** The procedures described for development of a new statement shall be observed in considering amendment of any statement previously issued by the division.

Dissents

Any member of the subcommittee or the executive committee who votes against a final draft of a proposed statement will have the following three options if the final draft is approved:

1. No action may be taken, in which case the draft will be published as a statement approved as a policy position by the subcommittee and the executive committee, without reporting the specific vote.
2. Recognition of dissent may be requested, in which case the statement will be published with a note recording such member's dissent from the statement.
3. Publication of the dissenting opinion may be requested, in which case a brief explanation of the dissent, supplied by the dissenter, will be published with the statement.

Division's Authority to Interpret General Standards of the Profession as Being Applicable to Tax Practice

Generally, inquiries from Institute members and nonmembers requesting clarification or interpretation of a published statement will be referred to the subcommittee for disposition. At the discretion of the chairman of the subcommittee, its members or the Institute staff will be requested to draft replies to the inquiries.

The following statement was made by the AICPA Board of Directors at its meeting on May 8, 1981:

Inquiries have been raised as to the authority of the Federal Taxation Division Executive Committee to interpret the general standards of the profession as they apply to tax practice. The answer is that it does have that authority.

GENERAL PROCEDURES AND STRUCTURE

The bylaws authorize the Council to designate certain committees as “senior committees.” There are presently twelve committees designated as “senior.” The Federal Taxation Division Executive Committee was one of the first to be so designated.

Council has designated seven of the twelve senior committees as “senior technical committees” authorized to make public statements on matters related to their area of practice, without prior clearance with the Council or the Board of Directors. The more than one hundred other AICPA committees report to the Board of Directors and any public statements of these committees must be cleared by the board. Once again, the Federal Taxation Division Executive Committee was one of the first to be designated as a “senior technical committee” authorized to speak publicly without prior clearance.

Under the AICPA bylaws, these designations unquestionably make the Federal Taxation Division Executive Committee the Institute’s chief representative and spokesman on tax matters. Its authority to speak publicly on matters in its area of responsibility without prior clearance is not diminished by the fact that it has not asked Council for specific authority to interpret general standards as set forth in Rule 201 or to establish standards under Rule 204.

The adoption of Rule 201 had no direct effect on the existing Statements on Responsibilities in Tax Practice or the ability of the Federal Taxation Division Executive Committee to continue the series by issuing additional Statements. What Rule 201 provided was a vehicle by which a committee could request designation so that its interpretations of the general standards would be enforceable under the Code. Its pronouncements, however, are expressive of the best thinking of the only committee charged with representing the AICPA in the field of federal taxation. Further, no other body within the AICPA, save only the Professional Ethics Division, is authorized to interpret the standards of the profession as they relate to tax practice.

THE TAX ADVISER

The *Tax Adviser* is a monthly publication for tax practitioners published by the AICPA. The editor of the *Tax Adviser* is a member of the AICPA staff. The editor is assisted in planning and policy decisions, as well as in obtaining and reviewing articles by the Editorial Advisory Board of the *Tax Adviser*.

The *Tax Adviser* seeks to provide useful information for the tax practitioner at a sophisticated level and frequently reports on the activities of the Tax Division. A subscription to the *Tax Adviser* is automatically included with Tax Division membership.

Subcommittee Articles

To aid the *Tax Adviser*, each subcommittee within the division is responsible for producing and submitting to the magazine at least one article per year.

GENERAL PROCEDURES AND STRUCTURE

While it is hoped that each of the subcommittees will accomplish this on a voluntary basis, subcommittee chairmen should assign members of their subcommittees to meet this obligation in the event that no volunteers are available.

TAX DIVISION NEWSLETTER

The Tax Division produces a quarterly newsletter, written and edited by the staff, that is distributed to all members. Members are encouraged to contribute either newsworthy items or practical advice to the staff for possible publication in the newsletter.

NATIONAL CONFERENCE ON FEDERAL TAXES

The Tax Division assists the Continuing Professional Education Division in conducting an annual National Conference on Federal Taxes to further the tax knowledge of CPAs. The conference generally addresses a major tax theme of current interest to CPAs and features individual speakers or panels that discuss important aspects of the theme. The emphasis of the conference is on practical planning suggestions, and all speakers submit outlines for publication. Panels are comprised of government officials, division members, and other outstanding CPAs in tax practice. The conference is held for two days, in the fall, in Washington, D.C. The Tax Education Subcommittee and the division staff assist in the preparation for the conference.

ESTATE PLANNING CONFERENCE

The Tax Division and the Continuing Professional Education Division jointly sponsor an annual Family Tax and Estate Planning Conference. This is an advanced level program designed specifically to help CPAs serve their individual clients more successfully. Responsibility for this conference is on a steering committee, which has members from the Tax Education and Estate Planning Subcommittees of the Tax Division as well as the AICPA Continuing Professional Education Division.

MEETINGS

Generally, the division (including all constituent subcommittees) meets twice a year, in May and December. Additional division meetings or separate meetings of the executive committee or of constituent subcommittees may be scheduled as needed. In order to assure that meetings can be reimbursed for those who qualify and to reduce member administrative work, all meetings should be scheduled by the responsible Tax Division staff person who is working in conjunction with the AICPA meetings department.

It has been the policy of the division to hold each May meeting in Washington, D.C., in order to have a greater opportunity for contact with federal representatives and other tax experts at division meetings.

The Board of Directors has approved the following criteria to be used in the selection of sites for meetings of Institute committees.

GENERAL PROCEDURES AND STRUCTURE

Except in unusual circumstances, the meetings should be held at sites that—

- Minimize the time and distance of travel of a majority of committee members and staff.
- Are readily accessible by air transportation.
- Are reasonably accessible from airports by public transportation.
- Provide good accommodations at a reasonable cost.
- Are unlikely to detract from the success of the meeting because of the surroundings.
- May coincide with the site of another meeting at which the majority of committee members will be in attendance.
- Accommodate the needs of other groups with which the committee must meet to conduct its business.

Resort area sites may be utilized if they meet all of the above criteria. If it appears necessary to depart from these guidelines, the decision to do so requires a two-thirds vote of the committee affected and should be cleared with the president of the AICPA.

Executive committee meetings that are open to the public are generally held in major metropolitan areas.

Hotel reservation cards will be sent to all division members approximately two months in advance of meetings.

Public Attendance at Meetings

Executive committee meetings are open to the public, except for certain closed sessions where internal administrative work will be done. Announcements of open meetings of the executive committee are published about one month in advance of the meeting in the *CPA Letter*, along with a tentative agenda. The public does not have the privilege of the floor at open meetings, but will be given, to the extent available, copies of material relevant to the discussion and, at the discretion of the chairman, may be invited to comment.

Plenary sessions at division meetings are open to the public. Subcommittee meetings are not open to the public but are open to Tax Division members who are associated with them. In addition, subcommittee chairmen may invite individuals who have a particular interest in a specific issue to attend portions of their meetings.

Minutes of Meetings

A member of the subcommittee should be appointed at the beginning of the meeting to record the minutes. That member will be responsible for the submission of minutes to the chairman of the subcommittee and the responsible AICPA staff member within two weeks after completion of the meeting. The chairman or staff member will then review the minutes, make any corrections, and circulate a copy to all individuals on the subcommittee correspondence-distribution list for any further corrections or comments.

The minutes should generally conform to the following format:

- Minutes should be numbered and titled in the same manner as the meeting agenda. Items on the agenda that are not covered in the meeting should be noted in the minutes. Additional items not listed on the agenda should be recorded at the end of the minutes.
- The minutes should contain a thorough explanation of the deliberations of the subcommittee and any future action necessary.
- The minutes should record attendance at the meeting, including subcommittee members, staff members, and guests. This record should be at the beginning of the minutes.
- When submitted, a title page should be included that is identical to the agenda title page with the exception that the word “minutes” is substituted for the word “agenda.”

If a staff member is present for the entire subcommittee meeting, he or she will prepare the minutes and highlights of the meeting.

Subcommittee chairmen will submit “highlights” summaries of their meetings at the executive committee meeting on the final day of the division meeting or, if not held in conjunction with a division meeting, within one week after completion of the subcommittee meeting. The “highlights” will be submitted to the responsible AICPA staff member for distribution.

Inquiries and Recommendations Submitted to the Division

All Tax Division members are encouraged to participate actively in the division. Members should submit issues of concern to them, including—

- Recommendations for amendments to the Internal Revenue Code.
- Issues to recommend to the Internal Revenue Service that need clarification in published pronouncements.
- Comments concerning Revenue Rulings or other administrative decisions that are not in the best interests of simple, effective tax administration.
- Administrative matters that should be brought to the attention of the Internal Revenue Service.
- Suggestions for changes in Treasury Regulations, published Revenue Rulings, and tax forms and instructions.
- Matters related to the educational needs of a CPA in tax practice.
- Matters related to standards of good tax practice for CPAs.
- Matters related to the scope and management of a tax practice.
- Policy positions of the AICPA in the area of taxes.

The staff will solicit such inquiries from division members and state societies and will assign them to the responsible subcommittee for consideration. In all cases, inquiries will be responded to in a timely and effective manner. Division members are encouraged to submit such inquiries to their own subcommittees and to other subcommittees of the division.

Reimbursement of Expenses for Appointed Members

AICPA members who have elected to join the Tax Division are not entitled to expense reimbursement unless they have been appointed to and are attending a meeting of a committee, subcommittee, or task force. At its May 12, 1981 meeting, the Council of the Institute adopted the following policy with respect to reimbursement of expenses for appointed members in attending meetings.

All members of Council, boards, committees, subcommittees, and task forces (hereinafter "committees") are urged to devote the time necessary to fulfill the commitment associated with their acceptance of appointment. To enable all to do so and to alleviate unintended burdens, the policy of the Institute is to allow reimbursement of actual expenses only of those members whose attendance at meetings would cause significant disruption to the professional practice, business or other activities in which they are involved. Members do not qualify for reimbursement where committee participation has no such significant effect.

Requests for reimbursement will automatically be considered as coming from those who qualify for reimbursement. There will be no disclosure of names of those to whom reimbursement is made.

Reimbursement will be made for expenses incurred in connection with attendance at committee meetings as follows:

1. Reimbursement for transportation costs is limited to coach fare (unless unavailable) or its equivalent.
2. Reimbursement for other out-of-pocket expenses is confined to costs of local transportation, lodging, meals, and tips, and not to exceed an amount to be established from time to time by the Board of Directors. Costs of telephone bills, cleaning, entertainment and other expenses, will not be reimbursed.
3. Expensive methods of surface travel should be avoided. (For example, unless a meeting is being held in a particularly remote location [a rare occurrence], costs of car rental will not be reimbursed.)
4. Since all members are expected to attend the annual meeting at their own expense, no reimbursement will be made for attending meetings held in conjunction with the annual meeting.

Requests for reimbursement ordinarily should be submitted within sixty days after the meeting. In no event, however, will requests for reimbursement be honored for meetings during a fiscal year if submitted more than thirty days after the close of that fiscal year that ends on July 31. To maintain confidentiality, requests for reimbursement, accompanied by receipts, copies of tickets, and other supporting documentation should be sent directly to the Controller at the AICPA's headquarters (1211 Avenue of the Americas, New York, N.Y. 10036-8775).

GENERAL PROCEDURES AND STRUCTURE

Relations With State Societies

The Tax Division maintains a liaison with the tax committees of the various state societies through an ombudsman appointed by the executive committee. This liaison is intended to provide a mutual benefit to the state societies and the AICPA in various tax matters of common interest.

Relations With Other Organizations

The chairman of the executive committee appoints one or more liaison representatives to maintain relations with other organizations, including the Section of Taxation of the American Bar Association. This liaison facilitates the development of issues that are of interest to the division and the various other organizations.

Appendix A

FORMAT FOR COMMENTS ON PROPOSED REGULATIONS

TAX DIVISION

of the

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**Comments on Proposed Amendments
to Treasury Regulations Section 1.993 (f)-(h)
Regarding Energy Resources and Certain Other Products**

**Submitted to the Internal Revenue Service
August 12, 1976**

GENERAL COMMENTS

The proposed amendments to the regulations under section 993(c)(2) of the Internal Revenue Code are intended to conform such regulations to statutory amendments contained in the Tax Reduction Act of 1975, relating to the denial of DISC benefits with respect to energy resources and other products. These amendments to the regulations contain a series of very complex rules designed to define (1) primary products from oil, gas, coal, or uranium and (2) 50-percent manufactured or processed products. In several respects, as explained in the Specific Comments set forth below, these rules would deny DISC benefits for products that should not be treated as excluded property under Code section 993(c)(2).

The below-referenced proposed regulations do contain the option of applying either a cost test or a fair-market-value test in determining whether at least 50 percent of the fair market value of a product is attributable to manufacturing or processing. Since the statute is silent on determining how this 50-percent requirement is to be met, the allowance of this option should be considered as a concept favorable to taxpayers.

We suggest that the proposed amendments be revised accordingly.

SPECIFIC COMMENTS

1.

Section This section provides that the specific primary oil, gas, coal, and uranium products, which are not entitled to DISC benefits and related processes set forth in the foregoing subdivisions, do not represent the only primary products or related processes from which primary products may be derived under existing and future technologies. This general statement is too vague to be a useful guide to taxpayers. For example, the last sentence of section 1.933-3(g)(3)(i) provides that petrochemicals are not considered primary products from oil, but gives no rationale for this conclusion. Concrete standards or tests should be provided to enable taxpayers to make objective conclusions and to determine what products may in the future be treated as primary products.

2.

1.933-3(g)(4) The last sentence of this subdivision provides that if the cost test is used in determining whether a product containing a depletable product qualifies as a 50-percent manufactured or processed product, the cost at the cut-off point to be used is to be increased to the extent of the cost of any process other than transportation applied after the cut-off point, which would be a mining process were it applied before such point.
(iv)(b)(2)

This rule seems harsh and should be modified to apply only in the case of a mining process applied after the cut-off point, which is ordinarily applied prior to the cut-off point. Otherwise, a taxpayer acting in good faith would be unduly penalized.

3.

1.993-3(g)(4)
(vi)(c)

This subdivision provides that the fair market value at cut-off point shall be adjusted to reflect certain increases in the value of the mineral or timber content of products. Since such increases do not generate tax benefit from percentage depletion, they should not be taken into account in applying the 50-percent test.

4.

1.993-3(g)(4)
(vi)(d)

The example set forth in this subdivision explains how certain increases in value of mineral content should be taken into account in applying the 50-percent test. Instead of exemplifying this particular principle, to which we object as explained in item 3 (above), it would be preferable to provide examples showing the application of the cost and fair-market-value tests in operation.

5.

1.993-3(g)(4)
(x)

This section provides that no substantiation is required to establish that either the cost test or the fair-market-value test has been met as long as it is "reasonably obvious" that either test is satisfied. It goes on to provide that where satisfaction of either test is not "reasonably obvious," a DISC will be required to substantiate the gross income properly allocable to each depletable product contained in a product. These provisions are exceedingly vague. This section should be redrafted to provide some guidelines or mechanical tests in substitution of the phrase "reasonably obvious," and examples should be provided for taxpayers' guidance.

6.

1.993-3(h)(1)

The second-to-last line of this section contains a typographical error—the word "and" is improperly spaced.

Appendix B

TECHNICAL SUBCOMMITTEE CODE-SECTION ASSIGNMENTS

APPENDIX B

All subcommittees are responsible for achieving their assigned objectives as listed at the front of this manual by subcommittee. To help the subcommittees coordinate the efforts of the various technical subcommittees, they have been given general responsibility for sections of the Internal Revenue Code and related Treasury Regulations.

BY SUBCOMMITTEE

IRC Sections

Employee Benefits Subcommittee

Deferred Compensation, etc.	72, 89, 401-425, 457, 1042
Tax on Self-Employment Income	1401-1403
General Provision Relating to Employment Taxes	3120, 3121, 3501-3506
Qualified Pension, etc., Plans	219, 401-415, 4901-4906, 4971-4975, 4979

Energy Taxation Subcommittee

Energy Credits	48(1)
AMT	56, 57, 58, 291(a)(2)
Natural Resources	611-638
Recapture	1254
Windfall Profit Tax on Domestic Crude Oil	4986-4998
IDC	263(c)

Estate Planning Subcommittee

Estate and Gift Taxes	2001-2663
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Income Taxation of Estates and Trusts

Estates, Trusts, Beneficiaries, and Decedents	641-692
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International Taxation Subcommittee

Stapled Entities	269B
Foreign Corporations	367, 1246, 1248(a)
Tax Based on Income From Sources Within or Without the United States	861-999
Allocation of Income and Deductions Among Taxpayers (to the Extent of International Application)	482
Withholding of Tax on Nonresident Aliens and Foreign Corporations and Tax-Free Covenant Bonds	1441-1464
Tax on Transfers to Avoid Income Tax	1351, 1491-1494

APPENDIX B (CONT'D)

Partnership Subcommittee

Passive Activity Losses and Credits	469
Partners and Partnerships	701-761
Registration of Tax Shelters	6111-6112
Tax Treatment of Partnership Items	6221-6233
Abusive Tax Shelter Penalties	6700, 6707, 6708

Small Business Taxation Subcommittee

Start-up Expenditure (Coordinated With Tax Determination Subcommittee)	1-15, 195
Personal Service Corporations	269A, 441(i)
Debt-equity Treatment (Coordinated With Taxation of Corporations and Shareholders Subcommittee)	385
Top-heavy Retirement Plans (Coordinated With Employee Benefits Subcommittee)	416
At-risk Rules (Coordinated With Taxation of Special Entities and Industries Subcommittee)	46(c)(8) & 465
Simplified Dollar-value LIFO Method for Small Business	474
Surplus Penalty	531-537
Personal Holding Companies	541-558
Dividends-paid Deduction	561-565
Small Business Stock	1242-1244
Subchapter S Corporations	1361-1379
Controlled Corporation Groups (Coordinated With Tax Accounting Subcommittee)	1561-1564
Tax Treatment of Subchapter S Items	6241-6245
Employment and Compensation Withholding Tax Provisions (Coordinated With Tax Administration Subcommittee)	3401-3406
Jobs-credit Provisions (Coordinated With Taxation of Corporations and Shareholders Subcommittee)	51-52
Uniform Capitalization (Coordinated With Tax Accounting Subcommittee)	263A

**Tax Accounting Periods, Methods, and
Consolidated Returns Subcommittee**

Uniform Capitalization	263A
Accounting Periods and Methods of Accounting	441-464, 467-473, 481, 483

APPENDIX B (CONT'D)

Special Rules for Bonds and Other Debt Instruments	1271-1288
Consolidated Returns	1501-1552
Treatment of Loans With Below-market Interest Rates	7872
Tax Administration Subcommittee	
Collection of Income Tax at Source	3401-3406
Advance Payment of Earned Income Credit	3507
Treatment of Real Estate Agents and Direct Sellers	3508
Determination of Employer's Liability for Certain Employment Taxes	3509
Credit for Increased Social Security Employee Taxes	3510
Procedure and Administration	6001-6216, 6301-7852
Tax Determination Subcommittee	
Individual AMT	53-59
Normal Taxes and Surtaxes; Computation of Taxable Income	61-220, 261-267, 271, 273-277, 280A-280G, 1001-1042
Gain or Loss on Disposition of Property	1001-1103
Capital Gains and Losses	1201-1239, 1245-1256
Golden Parachute Payments	4999
Below Market Loans	7872
Taxation of Corporations and Shareholders Subcommittee	
Acquisitions Made to Evade or Avoid Income Tax	11-12, 21-50, 241-250, 269, 279, 281
Corporate Alternative Minimum Tax	53-59
Special Rules Relating to Corporate Preference Items	291
Corporate Distributions and Adjustments	301-362, 368-386

APPENDIX B (CONT'D)

**Taxation of Special Entities and Industries
Subcommittee**

Banking Institutions	277, 581-597 801-846
Insurance Companies	
Regulated Investment Companies and Real Estate Investment Trusts	851-860 1381-1388
Cooperatives and Their Patrons	
Rules Applicable to Recovery of Excessive Profits on Government Contracts	1481-1482
Public Charities	501-514
Private Foundations, etc.	4940-4963
Real Estate Investment Trusts	4981
Financing of Presidential Election Campaigns	9001-9042, 1071-1103, 1398-1399 860A-860G
REMICs	

BY CODE SECTION

<u>Code Section</u>	<u>Title</u>	<u>Subcommittee</u>
1-15, 195, 268A	Start-up expenditures	Small Business Taxation
11-12, 21-53	Acquisitions made to avoid or evade income tax	Taxation of Corporations and Shareholders
46(c)(8) and 465	At-risk rules	Small Business Taxation
48(l)	Energy credits	Energy Taxation
51-52	Jobs credit provisions	Taxation of Corporations and Shareholders
55-59	Corporate AMT	Taxation of Corporations and Shareholders
56-58	AMT	Energy Taxation
72, 89, 457	Deferred compensation	Employee Benefits
61-220	Normal taxes and surtaxes	Tax Determination
219	Qualified pension plans	Employee Benefits
241-250	Acquisitions made to avoid or evade income tax	Taxation of Corporations and Shareholders
263(c)	IDC	Energy Taxation
261-268	Normal taxes and surtaxes	Tax Determination
263A	Uniform capitalization	Small Business Taxation
269	Acquisitions made to avoid or evade income tax	Taxation of Corporations and Shareholders
269A and 441(i)	Personal service corporations	Small Business Taxation
269B	Stapled entity	International Taxation
271, 273-277	Normal taxes and surtaxes	Tax Determination
279	Acquisitions made to avoid or evade income tax	Taxation of Corporations and Shareholders
280A-280G	Normal taxes and surtaxes	Tax Determination
281	Acquisitions made to avoid or evade income tax	Taxation of Corporations and Shareholders
291	Corporate preference items	Taxation of Corporations and Shareholders
291(b)(2)	AMT	Energy Taxation
301-362	Corporate distributions and adjustments	Taxation of Corporations and Shareholders
367	Foreign corporations	International Taxation
385	Debt equity	Small Business Taxation
368-386	Corporate distributions and adjustments	Taxation of Corporations and Shareholders

APPENDIX B (CONT'D)

<u>Code Section</u>	<u>Title</u>	<u>Subcommittee</u>
401-425	Deferred compensation	Employee Benefits
401-415	Qualified pension plans	Employee Benefits
416	Top-heavy plans	Small Business Taxation
441-464	Accounting methods and periods	Tax Accounting Periods, Methods, and Consolidated Returns
467-473	Accounting methods and periods	Tax Accounting Periods, Methods, and Consolidated Returns
469	Passive activity losses and credits	Partnership
474	Simplified dollar value LIFO for small business	Small Business Taxation
481, 483	Accounting periods and methods	Tax Accounting Periods, Methods, and Consolidated Returns
482	Allocation of income and deductions	International Taxation
501-514	Public charities or private foundations	Taxation of Special Entities and Industries
531-537	Surplus penalty	Small Business Taxation
541-558	PHCs	Small Business Taxation
561-565	Dividends-paid deduction	Small Business Taxation
581-597	Banking institutions	Taxation of Special Entities and Industries
611-638	Natural resources	Energy Taxation
641-692	Estates, trusts, beneficiaries and decedents	Income Taxation of Estates and Trusts
701-761	Partners and partnerships	Partnership
801-846	Insurance companies	Taxation of Special Entities and Industries
851-860	RICs & REITS	Taxation of Special Entities and Industries
860A-860G	REMICs	Taxation of Special Entities and Industries
861-999	Tax based on income from sources within and without US	International Taxation
1001-1042	Normal taxes and surtaxes	Tax Determination
1001-1103	Gain or loss on disposition of property	Tax Determination

APPENDIX B (CONT'D)

<u>Code Section</u>	<u>Title</u>	<u>Subcommittee</u>
1071-1239	Financing presidential campaigns	Taxation of Special Entities and Industries
1201-1239	Capital gains and losses	Tax Determination
1242-1244	Small business	Small Business Taxation
1245-1256	Capital gains and losses	Tax Determination
1254	Recapture	Energy Taxation
1271-1288	Special rules for bonds	Tax Accounting Periods, Methods, and Consolidated Returns
1351	Tax on transfers to avoid income tax	International Taxation
1361-1379	Subchapter S corporations	Small Business Taxation
1381-1388	Cooperatives and their patrons	Taxation of Special Entities and Industries
1398-1399	Title II cases/financing of presidential campaigns	Taxation of Special Entities and Industries
1401-1403	Tax on self-employment	Employee Benefits
1441-1464	Withholding of tax on nonresident aliens	International Taxation
1481-1482	Rules applicable to recovery of excess profits on government contracts	Taxation of Special Entities and Industries
1491-1494	Tax on transfers to avoid income tax	International Taxation
1501-1552	Consolidated returns	Tax Accounting Periods, Methods, and Consolidated Returns
1561-1564	Controlled corporation groups	Small Business Taxation
2001-2663	Estate and gift taxes	Estate Planning
3101-3127	FUTA	Employee Benefits
3401-3406	Collection of income tax at source	Tax Administration
3501-3506	General provision of employee taxes	Employee Benefits
3507	Advance payment of earned income credit	Tax Administration
3508	Treatment of real estate agents and direct sellers	Tax Administration

APPENDIX B (CONT'D)

<u>Code Section</u>	<u>Title</u>	<u>Subcommittee</u>
3509	Determination of employers liability for certain employee taxes	Tax Administration
3510	Credit for increased social security employee taxes	Tax Administration
4901-4906	Qualified pension plans	Employee Benefits
4946-4963	Private foundations	Taxation of Special Entities and Industries
4971-4980	Qualified plans	Employee Benefits
4981	REITS	Taxation of Special Entities and Industries
4986-4998	WPT on domestic crude oil	Energy Taxation
4999	Golden parachute payments	Tax Determination
6001-6216	Procedure and administration	Tax Administration
6111-6112	Registration of tax shelters	Partnership
6221-6233	Tax treatment of partnership items	Partnership
6241-6245	Tax treatment of Subchapter S items	Small Business Taxation
6301-7852	Procedure and administration	Tax Administration
6700, 6707, 6708	Abusive tax shelter penalties	Partnership
7872	Below market loans	Tax Determination, Tax Accounting Periods, Methods, and Consolidated Returns
9001-9042	Financing of presidential campaigns	Taxation of Special Entities and Industries

Appendix C

APPOINTED MEMBER COMMITTEE LISTS

FEDERAL TAXATION EXECUTIVE COMMITTEE

FEDERAL TAXATION EXECUTIVE COMMITTEE

OBJECTIVE: To supervise, coordinate, plan and initiate all of the projects, programs, and activities of the Federal Tax Division.

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STAFF AIDES:

Donald H. Skadden—Vice President-Taxation (202 737-6600)

Kenneth F. Thomas—Director, Federal Taxation (202 737-6600)

William R. Stromsem—Director, Federal Taxation (202 737-6600)

LEGISLATIVE AFFAIRS TASK FORCE

OBJECTIVE: To implement the Tax Division's legislative recommendations through cooperative efforts with other divisions of the AICPA; to provide liaison with Congress and agencies of the Executive Branch; and to advise and coordinate the Tax Division's activities in support of legislative recommendations.

Gerald W. Padwe, Chairman . . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4214)

LEGISLATIVE AFFAIRS TASK FORCE (CONT'D)

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David J. Kautter . . . Arthur Young, 3000 K St., NW, Washington, DC 20007 (202 956-6184)

Frank J. O'Connell, Jr. . . . Laventhol & Horwath, 1101 17th St., NW, Ste. 704, Washington, DC 20036 (202 463-0700)

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Susan Willey* . . . McGladrey Hendrickson & Pullen, Merchants National Bank, 10th Fl., Cedar Rapids, IA 52410 (319 366-2791)

STAFF AIDE:

Donald H. Skadden—Vice President-Taxation (202 737-6600)

PLANNING TASK FORCE

OBJECTIVE: To review and formulate recommendations regarding:

- Future direction of CPA tax practice and emerging issues
- Improvement of programs for the expanded division membership
- Publications for division members
- Revisions to the division administrative manual
- Selection and appointment of committee members
- Structure and content of division meetings
- Desirability and/or need for additional task forces or subcommittees
- Review of subcommittee and task force assignments and activity
- Recommendations regarding reorganization of the division's structure

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PLANNING TASK FORCE (CONT'D)

STAFF AIDES:

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William R. Stromsem—Director, Federal Taxation (202 737-6600)

SUBCOMMITTEES AND TASK FORCES

EMPLOYEE BENEFITS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to employee benefit plans and deferred compensation for employees and self-employed individuals.

Milton Pickman, Chairman . . . Anchin, Block & Anchin, 270 Madison Ave., New York, NY 10016 (212 679-3456)

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Alan J. Woodruff . . . Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5159)

STAFF AIDE:

Lisa A. Winton—Technical Manager, Federal Taxation (202 737-6600)

ENERGY TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process concerning the area of energy taxation, energy credits, and related matters.

ENERGY TAXATION SUBCOMMITTEE (CONT'D)

Richard B. Hayes, Chairman . . . Idelberg & Hayes, P.C., 4100 East Mississippi Ave., Ste. 1600, Denver, CO 80222 (303 758-0176)

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Joe D. Jones . . . Jones & Company, 427 East Fortification, Jackson, MS 39202 (601 354-0278)

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STAFF AIDE:

James S. Clark, Jr.—Technical Manager, Federal Taxation (202 737-6600)

ESTATE PLANNING SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to estate and gift taxes.

William T. Diss, Chairman . . . Arthur Young, 707 17th St., Ste. 3800, Denver, CO 80202 (303 291-6246)

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ESTATE PLANNING SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

William J. Dunn—Technical Manager, Federal Taxation (202 737-6600)

INCOME TAXATION OF ESTATES AND TRUSTS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal income tax process relating to estates, trusts, beneficiaries, and decedents.

Victor E. Barton, Chairman . . . Bond, Beebe, Barton & Muckelbauer, P.C., 4200 Wisconsin Ave., NW, Ste. 500, Washington, DC 20016 (202 244-6500)

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STAFF AIDE:

William J. Dunn—Technical Manager, Federal Taxation (202 737-6600)

INTERNATIONAL TAXATION SUBCOMMITTEE

INTERNATIONAL TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of income from the international business activities of U.S. persons, nonresident aliens, and foreign corporations; to monitor and actively participate in the continuing interpretation of existing statutes; and to encourage CPA awareness of the emerging issues in this area.

Richard J. Stricof, Chairman. . . . Seidman & Seidman/BDO, 1430 Broadway, New York, NY 10018 (212 302-0100)

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Gerald H. Ranzal. . . . Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)

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STAFF AIDE:

Carol K. Shaffer—Technical Manager, Federal Taxation (202 737-6600)

MANAGEMENT OF A TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To monitor all matters related to the management and scope of the tax function within the practice unit, and to communicate helpful information for the use of AICPA members, except those areas assigned to the Tax Education Subcommittee, Responsibilities in Tax Practice Subcommittee, and technical subcommittees.

Albert Kushinsky, Chairman. . . . Strait, Kushinsky & Company, 102 South Tejon, Colorado Springs, CO 80903 (303 471-4290)

MANAGEMENT OF A TAX PRACTICE SUBCOMMITTEE (CONT'D)

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Stuart Becker . . . Stuart Becker & Company, 477 Madison Ave., New York, NY 10022 (212 758-3340)

David L. Buchholz . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2231)

Steven M. Bullard . . . Baird, Kurtz & Dobson, P.O. Box 1866, Springfield, MO 65805 (417 831-7283)

Willet R. Bushnell . . . Bushnell & McMahon, P.O. Box 871684, Wasilla, AK 99687 (907 376-4195)

Gary D. Cornwell . . . Brown, Edwards & Company, P.O. Box 1697, Bluefield, WV 24701 (304 325-8157)

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Joseph T. Senko . . . Joseph T. Senko & Associates, Inc., 275 Curry Hollow Rd., P.O. Box 18062, Pittsburgh, PA 15236 (412 892-2900)

Harvey Tabin . . . Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)

Anne M. Yamamoto . . . Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA 94304 (415 328-3103)

STAFF AIDE:

James S. Clark, Jr.—Technical Manager, Federal Taxation (202 737-6600)

CHECKLISTS AND PRACTICE AIDS TASK FORCE

OBJECTIVE: To create and assemble for sale and distribution to members a small practitioner's practice-aids kit containing checklists, sample engagement letters, year-end review checklists, standard election wording, and other related practice aids.

Richard C. Simma, Chairman . . . Simma, Flottemesch & Orenstein, Ltd., 103 North Knowles Ave., P.O. Box 158, New Richmond, WI 54017 (715 246-5777)

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B. Quinn Waters . . . Purvis Gray & Company, 222 N.E. First St., Gainesville, FL 32601 (904 378-2461)

STAFF AIDE:

James S. Clark, Jr.—Technical Manager, Federal Taxation (202 737-6600)

PARTNERSHIP SUBCOMMITTEE

PARTNERSHIP SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to partners and partnerships (for example, Subchapter K of the Internal Revenue Code).

G. Fred Streuling, Chairman . . . Brigham Young University, School of Accountancy, 540 TNRB, Provo, UT 84602 (801 378-3100)
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Harry L. Silverman . . . Coopers & Lybrand, One Post Office Square, Boston, MA 02109 (617 574-5225)
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Phillip J. Wiesner . . . Peat Marwick Main & Co., 1990 K St., NW, Washington, DC 20006 (202 223-9525)
STAFF AIDE:
Edward S. Karl—Technical Manager, Federal Taxation (202 737-6600)

ABUSIVE TAX SHELTER TASK FORCE

OBJECTIVE: To study and develop alternative, positive suggestions for dealing with abusive tax shelters, which would include the development of information on how the penalty provisions, enacted to deal with the problem, are working; to review and analyze the IRS response to the problem; and to foster legislation, with effective exceptions, so that its impact is limited to abuses.

ABUSIVE TAX SHELTER TASK FORCE (CONT'D)

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STAFF AIDE:

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RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to implement the observance and application of such guidelines; to monitor and comment upon the development, promulgation, and implementation of legislation and pronouncements by the Treasury Department and the Internal Revenue Service relating to tax practice by CPAs, and to advise CPAs as to their responsibilities in connection with such matters; to encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations, and procedures.

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RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

Carol K. Shaffer—Technical Manager, Federal Taxation (202 737-6600)

SMALL BUSINESS TAXATION SUBCOMMITTEE

OBJECTIVE: To consider all matters involving S corporations and professional corporations; to formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to small business enterprises; to deal with problems of small business in various tax matters; and to assist, or accept assignments from, other subcommittees in areas of legislation, regulation, or administration specifically designed as incentives to or which impact upon small business enterprises.

Thomas E. Reardon, Chairman . . . Peat Marwick Main & Co., 1700 IDS Center, Minneapolis, MN 55402 (612 341-2222)

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STAFF AIDE:

William J. Dunn—Technical Manager, Federal Taxation (202 737-6600)

SUBCHAPTER S TASK FORCE

SUBCHAPTER S TASK FORCE

OBJECTIVE: To study and comment upon overall revision proposals relating to the formation, reorganization, and dissolution of corporations as presented by the American Law Institute, the Senate Finance Committee, AICPA Statement of Tax Policy No. 5, and any pending legislation on the subject. To review and recommend the division position with respect to the overall revision of subchapter S, with a view toward simplification of corporate taxation and elimination of existing and potential abuses.

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William T. Diss . . . Arthur Young, 707 17th St., Ste. 3800, Denver, CO 80202 (303 297-9500)

Kenneth Heller . . . Department of Accounting, School of Business Administration, George Mason University, Fairfax, VA 22030 (703 323-2752)

Sam Starr . . . Coopers & Lybrand, 1800 M St., NW, Washington, DC 20036 (202 822-4000)

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STAFF AIDE:

William J. Dunn—Technical Manager, Federal Taxation (202 737-6600)

STATE AND LOCAL TAX ISSUES SUBCOMMITTEE

OBJECTIVE: To consider and formulate recommendations for improving the federal, state, and local government interrelationship, law conformity, and administration of shared tax information; to assist and work with other subcommittees in areas of legislation, regulation, or administration which impact on the federal, state, and local government interrelationship.

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STAFF AIDE:

Lisa A. Winton—Technical Manager, Federal Taxation (202 737-6600)

SALES TAXES ON PROFESSIONAL SERVICES TASK FORCE

OBJECTIVE: To develop arguments supporting and opposing sales and use taxes on professional services as well as the taxation of services in general; to develop an impact statement that would describe these findings and propose reasonable alternatives to sales and use taxes on services in general, including professional services; and to disseminate the compiled information to state societies, legislators, and other interested groups.

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STAFF AIDE:

Lisa A. Winton—Technical Manager, Federal Taxation (202 737-6600)

TAX ACCOUNTING PERIODS, METHODS, AND CONSOLIDATED RETURNS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service administrative, technical, and policy recommendations for improvement of the federal tax process relating to tax accounting periods, tax methods of accounting, consolidated returns, and controlled corporations.

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**TAX ACCOUNTING PERIODS, METHODS, AND CONSOLIDATED RETURNS
SUBCOMMITTEE (CONT'D)**

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STAFF AIDE:

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ACCOUNTING PERIODS AND METHODS CHANGES TASK FORCE

OBJECTIVE: To consult with IRS national office personnel regarding problems in IRS administration of tax accounting periods and methods.

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STAFF AIDE:

Carol B. Ferguson—Technical Manager, Federal Taxation (202 737-6600)

INVENTORY PROBLEMS TASK FORCE

OBJECTIVE: To consider issues in inventory tax accounting and work with IRS national office personnel to simplify and improve LIFO regulations.

Lawrence F. Portnoy, Chairman . . . Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)

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INVENTORY PROBLEMS TASK FORCE (CONT'D)

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STAFF AIDE:

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CONSOLIDATED RETURNS TASK FORCE

OBJECTIVE: To consider issues in consolidated federal income tax returns and work with IRS national office personnel to clarify and amend the consolidated returns regulations.

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STAFF AIDE:

Carol B. Ferguson—Technical Manager, Federal Taxation (202 737-6600)

TAX ADMINISTRATION SUBCOMMITTEE

OBJECTIVE: To act as a liaison for the AICPA Federal Tax Division with the Treasury Department and the Internal Revenue Service on technical and policy recommendations for improvement of the federal tax process on procedural and general administrative matters and to formulate and submit to Congress policy recommendations for improvement related to procedural and general administrative matters.

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STAFF AIDE:

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TAX COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To develop guidelines for the application and quality control of computers to tax practice; to monitor all matters related to the applications of computers in tax practice, including IRS use; to survey Tax Division membership; to determine uses of computer equipment by tax practitioners and to disseminate the results through appropriate channels; to review and develop information pertinent to software and hardware developments as related to tax practice; and to act as liaison with the AICPA Board of Directors Special Committee on Information Processing and other AICPA bodies concerned with the issue.

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STAFF AIDE:

James S. Clark, Jr.—Technical Manager, Federal Taxation (202 737-6600)

TAX DETERMINATION SUBCOMMITTEE

OBJECTIVE: To review, formulate, and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the determination of tax liability, including computation of taxable income, determination of gain or loss on disposition of property, capital gains and losses, readjustment of tax between years, and certain tax credits.

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STAFF AIDE:

Carol B. Ferguson—Technical Manager, Federal Taxation (202 737-6600)

TAX EDUCATION SUBCOMMITTEE

OBJECTIVE: To continually review graduate and undergraduate tax education (and the CPE Division tax output) with a view to recommending to the educational community (or the CPE Division) changes in course content, curricula or accreditation rules for graduate tax programs or which are responsive to the needs of practitioners; to coordinate or assist in coordinating other tax education activities within the Federal Tax Division.

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TAX EDUCATION SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

Lisa A. Winton—Technical Manager, Federal Taxation (202 737-6600)

TAX FORMS SUBCOMMITTEE

OBJECTIVE: To review federal tax forms, instructions, and publications and submit to the Internal Revenue Service recommendations for simplification and revisions where required. The review shall be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service. The subcommittee shall work closely with other Tax Division subcommittees in receiving technical assistance and request assistance from state society tax committees and individual AICPA members.

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STAFF AIDE:

Edward S. Karl—Technical Manager, Federal Taxation (202 737-6600)

DIRECT FILING TASK FORCE

DIRECT FILING TASK FORCE

OBJECTIVE: To assist the Internal Revenue Service with its research on the “direct filing” of tax returns. Direct filing may be accomplished by a number of methods, including optical scanning, magnetic media, and electronic transmission, in trying to achieve the IRS aim of a return-free system.

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STAFF AIDE:

Edward S. Karl—Technical Manager, Federal Taxation (202 737-6600)

TAX POLICY SUBCOMMITTEE

OBJECTIVE: To examine broad tax policy subject areas and coordinate the preparation of well-reasoned study documents, statements, and other position papers related thereto.

Arthur S. Hoffman, Chairman . . . Oppenheim, Appel, Dixon & Co., 101 Park Ave., New York, NY 10178 (212 661-4200)

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TAX POLICY SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

Carol B. Ferguson—Technical Manager, Federal Taxation (202 737-6600)

SOCIAL SECURITY TASK FORCE

OBJECTIVE: To revise, update, and consolidate a division policy statement on social security system improvements, to respond to the President's Commission on Pension Policy, and to provide statistical and actuarial support.

Edmund Outslay, Chairman . . . 328 Eppley Center, Department of Accounting & Finance, Michigan State University, East Lansing, MI 48824 (517 355-7486)

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STAFF AIDES:

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Carol B. Ferguson—Technical Manager, Federal Taxation (202 737-6600)

TAXATION OF CORPORATIONS AND SHAREHOLDERS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to corporate distributions and adjustments, corporations used to avoid income tax on shareholders, and the tax on transfers to avoid income tax.

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TAXATION OF CORPORATIONS AND SHAREHOLDERS SUBCOMMITTEE (CONT'D)

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STAFF AIDE:

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SUBCHAPTER C REVISIONS TASK FORCE

OBJECTIVE: To study and comment upon overall revision proposals relating to the formation, reorganization, and dissolution of corporations as presented by the American Law Institute, the Senate Finance Committee, AICPA Statement of Tax Policy No. 5, and any pending legislation on the subject. To review and recommend the division position with respect to the overall revision of subchapter C, with a view toward simplification of corporate taxation and elimination of existing and potential abuses.

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STAFF AIDE:

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TAXATION OF SPECIAL ENTITIES AND INDUSTRIES SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to banking institutions, insurance companies, regulated investment companies, real estate investment trusts, and tax-exempt organizations.

David J. Sibits, Chairman . . . Hausser + Taylor, 1000 Eaton Center, 1111 Superior Ave., Cleveland, OH 44114 (216 523-1900)

TAXATION OF SPECIAL ENTITIES AND INDUSTRIES SUBCOMMITTEE (CONT'D)

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EXEMPT ORGANIZATIONS TASK FORCE

OBJECTIVE: To consider and formulate recommendations regarding the tax treatment of exempt organizations.

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